SUPREME COURT OF THE UNITED STATES.

No. 321.

THE PEOPLE OF THE STATE OF NEW YORK, EX REL. JOSEPH W. GREENE ET AL., PLAINTIFF IN ERROR,

vs.

THE COMMISSIONERS OF TAXES AND ASSESSMENTS FOR THE CITY AND COUNTY OF NEW YORK.

IN ERROR TO THE COURT OF APPEALS OF THE STATE OF NEW YORK.

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1 The answer of the judges of the court of appeals of the State of New York, in the within writ named, doth certify, under the seal of our said court, to the justices of the Supreme Court of the United States, at the Capitol, in the city of Washington, and send the record whereof mention in said writ is made, with all things touching or in anywise concerning the same, as appears in a certain schedule to this writ annexed, as within it is commanded.

By the court.

[SEAL.]

CAMPBELL H. YOUNG,
Deputy Clerk of the Court of Appeals of the State of New York.

2 UNITED STATES OF AMERICA, *ss*:

The President of the United States of America to the judges of the court of appeals of the State of New York, greeting:

Because in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said court, before you, or some of you, between the people of the State of New York, on the relation of Joseph W. Greene and others, plaintiffs in error, and the commissioners of taxes and assessments for the city and county of of New York, defendant in errors, a manifest error hath happened, to the great damage of the said plaintiffs in error, as is said and as appears by their complaint: We, being willing that such error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then, under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the justices of the Supreme Court of the United States, at the Capitol, in the city of Washington, together with this writ, so that you have the same at the said place before the justices aforesaid on the first Monday of December next, that the record and proceedings aforesaid being inspected, the said justices of the Supreme Court may cause further to be done therein to correct that error what of right and according to the law and custom of the United States ought to be done.

Witness the honorable Salmon P. Chase, Chief Justice of the Supreme Court of the United States, this 8th day of November, in the year of our Lord one thousand eight hundred and sixty-six, and of the independence of the United States the ninety-first.

KENNETH G. WHITE,
Clerk of the Circuit Court of the United States of America for the Southern District of New York, in the Second Circuit.

3 8th Nov., 1866.

Allowed.

S. NELSON.

Due service admitted Nov. 19, 1866.

RICHARD O'GORMAN,
Counsel to the Corp'n.

4 By the honorable Samuel Nelson, one of the justices of the Supreme Court of the United States, to the commissioners of taxes and assessments of the city and county of New York:

Whereas the people of the State of New York, on the relation of Joseph W. Greene and others, plaintiffs in error, lately issued out of the Supreme Court of the United States a writ of error directed to the court of appeals of the State of New York, stating that in the record and proceedings as also in the rendition of the judgment of a plea in the said court before the judges thereof, between the people, &c., on the relation of Joseph W. Greene and others, plaintiffs in error, and the commissioners of taxes and assessments for the city and county of New York, defendants in error, a manifest error hath happened to the great damage of the said plaintiffs in error, and whereas for the correction of that error in due manner, the said writ has been issued returnable at the next stated term of said Supreme Court of the United States, at the city of Washington, on the first Monday of December next; you are therefore hereby cited to appear before the said Supreme Court, at the city of Washington, on the first Monday of December next, to do and receive what may appertain to justice to be done in the premises.

5 Given under my hand at the city of Washington, the eighth day of November, in the year of our Lord one thousand eight hundred and sixty-six, and of the independence of the United States the ninety-first.

S. NELSON.

Due and timely service of a copy of the within citation on the commissioners of taxes and assessments for the city and county of New York, and on me, is hereby admitted.

Dated 19th November, 1866.

RICH'D O'GORMAN,
Counsel to the Corporation.

Bond for costs.

6 Supreme Court of the United States of America for the southern district of New York, in the second circuit.

THE PEOPLE OF THE STATE OF NEW YORK, on the relation of Joseph W. Greene and others, pl'ff's in error,
vs.
THE COMMISSIONERS OF TAXES AND ASSESSMENTS for the city and county of New York, def'ts in error.

Know all men by these presents, that we, Daniel D. Lord and Henry Day, of the city of New York, are held and firmly bound unto the above-named defendants in error in the sum of two hundred and fifty dollars, for the payment of which, well and truly to be made, we bind ourselves and each of us, our and each of our heirs, execu

tors, and administrators, jointly and severally, firmly by these presents.

Sealed with our seals, and dated the 14th day of November, in the year of our Lord one thousand eight hundred and sixty-six.

Whereas the above-named plaintiffs in error have prosecuted a writ of error to the Supreme Court of the United States, to reverse the judgment rendered in the above-entitled suit by the court of appeals of the State of New York.

Now, therefore, the condition of this obligation is such that if the above-named plaintiffs in error shall prosecute their writ of error to effect, and answer all damages and costs if they fail to make their said writ of error good, then this obligation shall be void; otherwise the same shall be and remain in full force and virtue.

[L. S.] HENRY DAY.
[L. S.] DANIEL D. LORD.

Sealed and delivered and taken and acknowledged, this 14th day of November, 1866, before me.

GEORGE DE FOREST LORD,
Notary Public.

7 UNITED STATES OF AMERICA, *Southern District of New York, ss:*

Henry Day and Daniel D. Lord, of the city of New York, being duly sworn, depose and say, each for himself, that he is worth the sum of five hundred dollars over and above all his just debts and liabilities.

DANIEL D. LORD.
HENRY DAY.

Sworn to this fourteenth day of November, A. D. 186 , before me.
GEORGE DE FOREST LORD,
Notary Public, City of N. York.

Nov. 17, '66.

Approved.

S. NELSON.

8 In the court of appeals.

THE PEOPLE, ex rel. JOSEPH W. GREENE and others, appellants,
agt.
THE COMMISSIONERS OF TAXES AND ASSESSMENTS for the city and county of New York, respondents.

CLERK'S OFFICE OF THE SUPREME COURT,
IN THE CITY AND COUNTY OF NEW YORK.

I, William C. Conner, clerk of the supreme court in the city and county of New York, having examined the annexed copies of the judgment roll, and copy notice of appeal therefrom in the above-en-

titled action, with the originals on file in this office, do certify that the same are correct transcripts therefrom, and of the whole of said originals.

In witness whereof I have hereunto subscribed my name and affixed the seal of the said court, this 29th day of June, 1866.

[SEAL.] WM. C. CONNER, *Clerk.*

9 To the supreme court of the people of the State of New York

Joseph W. Greene, of Kings county, N. Y.; Isaac Abercrombie, of Deerfield, Mass.; Sarah R. Allen, Newport, R. I.; Mary C. Briggs, Bridgeport Savings Bank, Bridgeport, Conn.; Gilbert Congdon, Providence, R. I.; Alfred Coyt, New London, Conn.; and others, holders of shares of the capital stock of the Gallatin National Bank of the city of New York—

Respectfully showeth that your petitioners are holders of shares in the capital stock of the Gallatin National Bank.

That said bank is a national banking association, incorporated under an act of Congress, passed the third day of June, 1864, entitled "An act to provide for a national currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," and in conformity also with an act of the legislature of the State of New York, passed the ninth day of March, 1865, entitled "An act enabling the banks of the State to become associations for the purpose of banking under the laws of the United States."

That the capital stock of said banking association is one million five hundred thousand dollars, divided into shares of fifty dollars each, and all but such as is invested in their banking house is invested in the securities of the United States, viz:

$450,000 in 6 per cent. 5-20 bonds; $980,000 in 6 per cent. 1881 bonds; $100,000 in 5 per cent. 1874 bonds; $425,000 in 7 3-10 per cent. 3-year Treasury notes, one year certificate of indebtedness; $169,000 in 4 per cent. clearing house cert's; $150,000 in U. S. temporary loans.

Your petitioners further show that as they have been informed and believe the commissioners of taxes of the city and county of New York have assessed your petitioners for the value of their shares
10 in said Gallatin National Bank, and have declared their intention to have the said assessment confirmed; but said commissioners have not served any notice on your petitioners, either of the amount of such assessment of your petitioners nor of any day within which to give notice of errors in such assessments.

And your petitioners show that the proceedings of such commissioners are illegal; that your petitioners are not liable to be taxed on their said shares without notice to them individually to correct the errors which may exist in said assessments before the confirmation thereof; nor had the said commissioners authority on or after the first day of June to make such assessment or to limit a day for the correction thereof.

Your petitioners show that your petitioner, Joseph W. Greene, is not a resident of the city and county of New York, but resides in Brooklyn, in Kings county, in this State, where he is assessed and taxed for the value of his personal estate.

That many others of your petitioners are in the same situation, while others are liable for debts beyond the value of their personal property, and consequently are not liable to taxation on personal property, either in the city of New York or elsewhere; that others of your petitioners have acquired their stock since the time when, as they are informed and believe, said assessment was made by the said commissioners.

And your petitioners show also that said assessment is in fact taxation of the capital of said bank, and as all of said capital, except what is invested in the banking house, is invested in securities of the United States, such assessment is illegal.

Your petitioners further show that the assessment of said shares is not in conformity with the provisions of the act of Congress, passed 3d June, 1864, permitting such shares to be included in the valuation of personal property of the shareholders in the assessment of taxes imposed under State authority, in the place where said bank is located and not elsewhere, nor with the provisions of the act of the legislature of this State, passed 23d April, 1866.

11 Your petitioners show also that the assessment of said shares and the tax to be collected thereon exceed the rate assessed upon other moneyed capital in the hands of individuals, citizens of this State.

And your petitioners are advised and believe that for the reasons above mentioned, as well as others, the proceedings of the said commissioners are illegal; but your petitioners have been informed and believe that said commissioners intend to adhere to said assessment of your petitioners, and that the same will be confirmed, which, as your petitioners are advised and believe, is erroneous and unlawful, and greatly to the prejudice of your petitioners.

Your petitioners therefore pray that a writ of certiorari may be issued to the said commissioners of taxes and assessments, returnable in this court according to law, requiring them to certify and return to this court all and singular their proceedings in the premises, and the papers and documents and other writings before them relating to the assessment of your petitioners or of the shareholders of said Gallatin National Bank, or of the said bank itself, to the end that the same may be seen and inspected by this court, and that the errors aforesaid and all other errors of the said commissioners may be corrected, and that the assessment of your petitioners or of the shareholders of said bank, or of said bank itself, as made by the said commissioners, may be set aside and held for naught, or otherwise corrected according to law.

J. W. GREENE.

CITY AND COUNTY OF NEW YORK, *ss:*

Joseph W. Greene, being duly sworn, saith that he is one of the petitioners above named; that he has read the said petition and

knows the contents thereof, and that the same is true of his own knowledge, except as to such matters as are therein set forth on information and belief, and that as to such matters he believes the same to be true.

J. W. GREENE.

Sworn to before me, this 28th day of June, 1866.

EDWIN F. COREY, Jr.,
Notary Public, City of New York.

12 The people of the State of New York to the board of commissioners of taxes of the city and county of New York, greeting:

Being informed in our supreme court in and for the first judicial district, that in assessing the shareholders of the Gallatin National Bank for the present year errors have been committed to the prejudice of said shareholders, and willing for certain causes to be certified of your decisions, actions, and proceedings in the premises, and of the amount fixed by you for such assessments, and of the statements, documents, and other writings before you in relation thereto:

We therefore command you that you certify and send to our supreme court of judicature at the city hall of the city of New York, at a general term thereof, to be held on the 29th day of June instant, at the opening of the court on that day, all and singular the proceedings before you had in the premises, and all writings, documents, and other things before you, and your actions, decisions, and proceedings in the premises, or in any manner relating thereto, with this writ, that we may thereupon cause to be further done in the premises what shall be right and according to law.

Witness D. P. Ingraham, esq., justice of our said court at the city hall, in the city of New York, this twenty-eighth day of June, eighteen hundred and sixty-six.

By the court.

WM. C. CONNER, *Clerk.*

To the supreme court of the State of New York.

We, the undersigned, commissioners of taxes and assessments for the city of New York, pursuant to a writ of certiorari to us directed and hereunto annexed, do certify and return:

That we, the said commissioners, did, after the 2d May, 1866, and before the 1st day of June, 1866, assess the relators and all other persons then holding shares in the Gallatin National Bank, a

13 list of whom, with the amount of shares held by them, is hereto annexed, for the current year on the value of the shares then held by them of the stock of the said bank, a national bank organized pursuant to the provisions of the acts of the Congress of the United States in that behalf made and provided.

That in making the said assessment we valued the said shares respectively at the par value thereof, that is to say, the sum of fifty dollars for each share, and deducted from such value of each share

thus ascertained the sum of two and 34-100 dollars, which sum is in the same proportion to such assessed value of each share as is the assessed value of the real estate of said bank to the whole amount of capital stock of said bank.

That between the 1st day of May, 1866, and the 1st day of June, 1866, we entered upon the books of the record of assessed valuation of personal estate for the year 1866, hereinafter mentioned, the sums mentioned, with the aforesaid list hereto annexed, as the amount for which said relators should be assessed as the holders of said shares.

That in estimating and assessing the value of the said shares, no allowance or deduction was made for or on account of any portion of the capital stock of the said bank in the stocks, bonds, and securities of the United States.

That insurance companies created under the laws of the State of New York, and doing business in the said city of New York, were respectively assessed for the taxes of the year 1866 upon the balance or residue only of their capital and surplus profit liable to taxation, after making such deductions therefrom as are required by the laws of said State, and after deducting also therefrom the amount of bonds and other securities of the United States, declared by the Congress of the United States to be exempt from taxation by or under State or municipal authority.

That the relators, Joseph W. Greene, Isaac Abercrombie, Sarah R. Allen, Mary C. Briggs, Gilbert Congdon, Alfred Coit, and the Bridgeport Savings Bank, are not assessed as residents of said county, except for the value of said shares mentioned in the aforesaid list.

14 That for the purpose of taxation for the said year for and in respect to their personal estate other that the shares of any bank or banking association held by them, individuals were respectively assessed only to the amount of their said personal estate, after deducting such part thereof as was invested in such bonds and other securities of the United States as last before specified.

We further certify and return that, as required by law, we keep in our office books called "the annual record of assessed valuation of real and personal estate," and that one of the said books for the current year relates to and contains the valuation of real estate, and the other of them for the current year relates to and contains the valuation of personal estate, and that in said books were entered the assessed valuation of such property within the city and county aforesaid, and that the name of the said relator was entered in the last-mentioned book which relates to personal estate; and also in the last-mentioned book which relates to real estate, as liable to be assessed in respect to and on account of said real and personal estate.

That the said books for the current year were kept open for examination and correction from the second Monday of January, 1866, until the first day of May, 1866, and notice thereof was given as required by law.

That the said assessment required by law to be made for and in respect to the shares of stock of bank and banking associations were

in the manner aforesaid, and as hereinafter specified, included in the valuation of the personal property of the party who held the said shares respectively at the time of making the said assessment.

That the assessment rolls for the current year, which we are required by the laws of said State to deliver to the supervisors of said city and county of New York, are not yet completed, but will in due time and order be completed and so delivered; and that such assessment rolls are being so prepared that when so delivered the said shares of the said relator will be included in the valuation of the personal property of said relator in the assessment of taxes at the ward hereinafter mentioned.

15 That the said shares of stock held by the said relator and the other shareholders aforesaid, and for and in respect to which he is assessed as aforesaid, were, and will be in manner herein specified, included in the valuation of the personal property of said relator in the assessments for the purpose of taxation in the ward in which the said bank is located, to wit, in the ward of the city of New York.

That on the 5th day of June, after having so made the said assessments upon the said relator and the other shareholders of banks and banking associations for the purpose of taxation of their respective shares for the year 1866, we caused the notice, dated 4th June, 1866, to be sent to James Gallatin, esq., president of said bank, a copy of which is hereto annexed.

That on the 25th June, 1866, the cashier of said bank served on us a notice of that date, a copy of which is annexed, objecting that in assessing the value of said shares no allowance or deduction was made for or on account of any investment of any portion of the capital stock of the said bank in the stocks, bonds, and securities of the United States, and requested us to strike off his name and the assessment made upon him on account of said shares, and that we refused to modify or alter the said assessment.

That the said assessment of the said relator and our action had in respect thereto were made and had under and in pursuance of the laws of the State of New York relating to the assessment and collection of taxes in the city and county of New York, and pursuant to the acts of the legislature of said State, found and recorded in chapter 698 and 761 of the laws of said legislature for the year 1866.

In witness whereof we, the said commissioners, have hereto subscribed our names and affixed our seals at the city of New York, this 29th day of June, 1866.

[SEAL.] A. J. WILLIAMSON.
[SEAL.] J. W. BROWN.

16 OFFICE OF THE COMMISSIONERS OF TAXES AND ASSESSMENTS,
32 *Chambers Street, New York*, 4 *June*, 1866.

James Gallatin, esq., president Gallatin National Bank:

SIR: You are hereby notified that under the provisions of an act passed by the legislature of the State of New York, April 23, 1866, entitled "An act authorizing the taxation of stockholders of banks

and the surplus funds of savings banks," the shareholders of the Gallatin National Bank have been assessed for the year 1866 on the value of their shares of stock therein, and that the same, if erroneous, must be corrected before us on or before the thirtieth day of June next, or it will be confirmed at that amount, from which there will be no appeal.

(Signed) AMOR J. WILLIAMSON,
J. W. ALLEN,
J. W. BROWN,
Commissioners of Taxes and Assessments.

To the commissioners of taxes and assessments:

GENTLEMEN: Please take notice that I protest against assessment of shareholders of the Gallatin National Bank on the value of their shares of stock for the following reasons amongst others:

1. That the time has passed within which such assessment can be legally made, and that you have no authority to make such assessment, or to fix the 30th instant or any other day as the period within which objections to such attempted assessment must be made, nor is there any authority to confirm the assessment if objections are not made on or before the day mentioned.

2. That many of the stockholders now on our books and on your list are not liable to taxation in this county, some of them being non-residents of this State, and others residing in other counties where they are liable to taxation, and others again are not liable to taxation on personal estate anywhere.

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3. That the shareholders on your assessment rolls may assign their shares before the confirmation or before the collection of the said tax, and the bank is not authorized to deduct the amount of tax thus imposed for dividends payable to assignees of such shares who are not assessed therefor.

4. That the assessment of shareholders contained in your assessment rolls is in fact taxation of the capital of the bank, and as all of said capital, except what is invested in their banking house, is invested in securities of the United States, such assessment is illegal.

5. That the assessment of said shares is not in conformity with the provisions of the act of Congress, passed June 3, 1864, permitting such shares to be included in the valuation of the personal property of the holders with assessment of taxes imposed under State authority at the place where said bank is located, and not elsewhere, nor with the provisions of the act of the legislature of the State, passed 23d April, 1866.

That the assessment of said shares and the tax to be collected thereon exceeds the rate assessed upon other moneyed capital in the hands of individuals, citizens of the State.

For these reasons, I request you so strike the names of the shareholders of said bank from your assessment rolls, but reserve the right hereafter to specify other objections to the assessment or taxation of such shareholders.

If, however, you adhere to the intention of assessing shareholders,

I must request you to notify them individually to correct errors in your assessment, as I am not able to do so for them, and within the time limited I cannot get from them the information and authority requisite.

I send underneath a memorandum of the government securi-
18 ties held by said bank at the present time, all of which were held by them on the 5th June instant, when your notice of assessment was made.

Dated 25th June, 1866.

F. D. TAPPEN, *Cashier.*

List of government securities held on June 5, 1866.

U. S. 6 per cent. 5-20 coupon bonds	$450,300
U. S. 6 per cent. 1881 coupon bonds	980,000
U. S. 5 per cent. 1874 coupon bonds	100,000
U. S. 7 3/10 3-year treasury notes	425,000
U. S. 6 per cent. 1-year certificates of indebtedness	209,000
U. S. 4 per cent. clearing house do	169,000
U. S. 5 per cent. temporary loan	150,000

F. D. TAPPEN, *Cashier.*

19 *Names of stockholders, May 5, 1866.*

Abercrombie, Isaac, Deerfield, Mass	200	shares.	$10,000
Astor, Wm. B., New York	1,600	"	80,000
Almy, Sarah W., Norwich, Conn	4	"	200
Allen, Lyman, New York	20	"	1,000
Auchincloss, John E., New York	60	"	3,000
Alstyne, John, New York	120	"	6,000
Astor, John J., jr, New York	420	"	21,000
Andrews, Ellen P., New York	27	"	1,350
Andrews, Mary P., New York	22	"	1,100
Austin, Jas. A., Jersey City, N. J.	20	"	1,000
Andrews, Martha H., New York	19	"	950
Andering, R. P., F. V., Tours, France	48	"	2,400
Adriance, Thos. M., New York	110	"	5,500
Adam, John H., New York	100	"	5,000
Arnaux, Mrs. E. N., New York	170	"	8,500
Armstrong, John, New York	160	"	8,000
Ellen, Sarah R., Newport, R. I	21	"	1,050
Armstrong, Matthew, jr., New York	100	"	5,000
Barclay, George, New York	100	"	5,000
Barclay, George, trustee, New York	22	"	1,100
Barclay, Anthony, New York	22	"	1,100
Blauvelt, John B., Piermont, N. Y	24	"	1,002
Bell, George, New York	56	"	2,800
Bentejae, Desiru, Charleston, S. C	14	"	700
Beadle, Mrs. A., New York	66	"	3,300
Beers, Mary T., Bridgeport, Conn	12	"	600

Bishop, Ebenezer, treas., New Haven, Conn	40 shares.	$2,000
Booth, Henry W., New Milford, Conn	40 "	2,000
Boiceau, Samson, Sausanne, Switzerland	60 "	3,000
Boyd, Martha, deceased, Brooklyn, L. I.	20 "	1,000
Bloodgood, Wm. A., New York	354 "	17,700
Bosett, Julia de P., Neuchatel, Switzerland	20 "	1,000
Brouwer, Jacob, New York	60 "	3,000
Burnley, Joseph H., Berne, Switzerland	252 "	12,600
Brush, Walter F., New York	80 "	4,000
Bryan, Edward K., Huntington, L. I.	20 "	1,000
Baker, Eliza T., Windham, Conn	68 "	3,400
Bowers, Elizabeth H., New York	50 "	2,500
Brown, Robert M., Po'keepsie, N. Y.	20 "	1,000
Bebby, Miss S., New York	7 "	350
Blanpland, Louis, New York	71 "	3,550
Briggs, Mrs. M. C., Hoboken, N. J.	23 "	1,150
Blanpland, Claisse, Madison, N. J	70 "	3,500
Blanpland, Edgard, Madison, N. J	70 "	3,500
Blanpland, Ernerst, Madison, N. J	70 "	3,500
Bonney, James, Boundbrook, N. J	50 "	2,500
Bridgeport Savings Bank, Bridgeport, Conn	121 "	6,050
Burrett, Lewis W., Stratford, Conn	24 "	1,200
Bowen, T. D. & C. L. Anthony, treas., N. Y	20 "	1,000
Brown, Mrs. J. A., New York	23 "	1,150
Barry, Garret R., New York	20 "	1,000
Borel, Fred'k P., Guard, Neuchatel, Switz'd	20 "	1,000
Burrett, George H., New York	10 "	500
Bull, Edward C., Bridgeport, Conn	10 "	500
Bostwick, William, Sherman, Conn	20 "	1,000
Beville, Baunde, wife of M. A., Paris, France	20 "	1,000
Blondele, William, New York	10 "	500
Battelle, Lewis, New York	100 "	5,000
Bluxome, Mrs. Josephine, New York	46 "	2,300
Brandon, Edward, New York	50 "	2,500
Brandon, Joseph, New York	114 "	5,700
Brace, John P., Litchfield, Conn	50 "	2,500
Beach, Sarah, Catskill, N. Y	50 "	2,500
Briggs, Wm. S., New York	15 "	750
Champlin, Jane S., New York	28 "	1,400
Carpenter, Catherine S., New York	20 "	1,400
Clarke, Mrs. Reina S., South Brooklyn, L. I	15 "	750
Carpenter, Jacob N., Jamacia, L. I	14 "	700

	Carbonnier, M. Paul L., Neuchatel, Switz'd	48	shares.	$2,400
	Cashman, M. H. & D., New York	50	"	2,500
	Caylus, Theresa, New York	70	"	3,500
	Caylus, Ernest, New York	61	"	3,050
	Chesebrough, Margaret, deceased	80	"	4,000
	Chesterman, George, New York	20	"	1,000
	Corning, Hanson K., Brooklyn, L. I	290	"	14,500
	Crosby, Wm. B., & H. G. Stevens, treas., N. Y	20	"	1,000
	Crolius, Margaret G., New York	10	"	500
	Cram, David B., New York	10	"	500
	Cowenhoven, Martha, New York	76	"	3,800
	Corning, Thomas B., New York	4	"	200
	Commercial Mutual Ins. Co., New York	206	"	10,000
	Coffin, Isaac G., New York	20	"	1,000
	Cromwell, H. B., deceased, New York	50	"	2,500
	Congdon, Gilbert, Providence, R. I	10	"	500
	Crump, William C., New London, Conn	32	"	1,600
	Coit, Henry, New York	50	"	2,500
	Contoit, John H., New York	300	"	15,000
	Corning, Robert E., New York	17	"	850
	Corning, Edward, treas., New York	16	"	800
	Clarke, John, Northampton, Mass	50	"	2,500
	Coit, Alfred, New London, Conn	50	"	2,500
	Continental Insurance Co., New York	200	"	10,000
	Cornell, Richard, New York	20	"	1,000
	Clark, Mary A., Woodbridge, Conn	10	"	500
	Courtney & Mills, New York	38	"	1,900
	Clarkson, Emily V., Clermont, N. Y	25	"	1,250
	Clarkson, Anna V., Clermont, N. Y	25	"	1,250
	Clapp, Stilman S., deceased, Bridgeport Ct	112	"	5,600
21	Connolly, Charles M., New York	100	"	5,000
	Calton, C. M. S. S. Thebaud, jr., treas., N. Y	80	"	4,000
	Clarkson, David J., treas., New York	60	"	3,000
	DeWitt, Thomas, D. D., New York	160	"	8,000
	DeRuyter, Julia, New York	70	"	3,500
	DeRuyter, Cecilia, New York	26	"	1,300
	Dayton, James, New Brunswick, N. J	50	"	2,500
	Davis, G. F., Hartford, Conn	10	"	500
	Dykers, John H., New York	254	"	12,700
	Dunne, Patrick, New York	16	"	800
	Dummer, Miss M., New York	20	"	1,000
	Draper, Eliza A., New York	10	"	500
	Delatour, A. J., New York	50	"	2,500
	Dykers, J. H., treas., New York	50	"	2,500
	Dow, George, New York	5	"	250
	Dewing, Leonard C., New York	16	"	800

Downing, Aug. C., New York	40	shares.	$2,000
Ewing, Mary I. C., Bermuda, W. I	48	"	2,400
Eilshamins, H. G., Hoboken, N. J	75	"	3,750
Egbert, Mrs. A. M., New York	100	"	5,000
Evans, W. W., New Brunswick, N. J	40	"	2,000
Exher, Henry, New York	20	"	1,000
Ermerins, M., New York	2	"	100
Evans, W. & R., Minerva, N. Y	43	"	2,150
Evans, Mrs., Minerva, New York	21	"	1,050
Ferguson, Janneth, New York	274	"	13,700
French, James, Newark, N. J	10	"	500
Floyd, Aug., Yaphank, L. I	50	"	2,500
Fearing, Daniel B., treas., New York	80	"	400
Freeman, E. P., New York	21	"	1,050
Fox, Michael, New York	4	"	200
Frost, P. H., New York	30	"	1,500
Gallatin, Jas., & A. Iselin, treas., New York	30	"	1,500
Gallatin, Jas., New York	852	"	42,600
Gallatin, A. R., New York	55	"	2,750
Gates, Catharine A., Hartford, Conn	44	"	2,200
Greenwood, John, Brooklyn, L. I	28	"	1,400
Greene, Jos. W., Brooklyn, L. I	200	"	10,000
Goelet, Jean B., New York	250	"	12,500
Goelet, Peter, New York	300	"	15,000
Guidins, Jaques, treas., New York	20	"	1,000
Gurley, Chas. A., treas., New London, Conn	20	"	1,000
Greenwood, J. T., Brooklyn, L. I	22	"	1,100
Gilchrist, Miss M., New York	10	"	500
Glover, Thomas J			
Gerry, Hannah G., New York	100	"	5,000
Gurley, Charles A., New London, Conn	10	"	500
Gillespie, Jas., New York	81	"	4,050
Gifford, A. N., New Haven, Conn	70	"	3,500
Gelston, Mary I., New York	600	"	30,000
Guyot, Oliver, Guadaloupe, W. I	24	"	1,200
22 Goelet, Robert, New York	300	"	1,500
Gerry, Elbridge T., New York	5	"	250
Garcia, John, New York	15	"	750
Gallatin, A. H., New York	50	"	2,500
Gallatin, Frederick, New York	50	"	2,500
Gallatin, Jas., jr	50	"	2,500
Hamersly, A. Gordon, New York	152	"	7,600
Hamersly, John W., New York	56	"	2,800
Hale, John B., New York	56	"	2,800
Hart, Henry, Old Saybrook, Conn.	40	"	2,000
Hart, Hetty B., Hartford, Conn.	150	"	7,500
Haydock, Patience C., New York	20	"	1,000
Henriques, Moses J., New York	200	"	10,000

Hurman, Ransom B., Brooklyn, L. I.	80	shares.	$4,000
Huntington, William H., Norwich, Conn.	26	"	1,300
Huntting, William, Southampton, L. I.	16	"	800
Hart, Julius, New York	6	"	300
Hunt, Wilson J., New York	47	"	2,400
Hustace, Lucretia G., Colchester, Conn.	25	"	1,250
Harbeck, Charles H., New York	34	"	1,700
Hays, D. C., New York	40	"	2,000
Hammett, Nathan, Newport, R. I.	40	"	2,000
Hayward, Henry, ex., New York	116	"	5,800
Henriques, Louisa A. J., ex treas., N. Y.	100	"	5,000
Halsey, Rev. Wm. H., Montrose, Penn.	40	"	2,000
Hilhouse, John, Syracuse, N. Y.	36	"	1,800
Iselin, A., New York	61	"	3,050
Judah, Elizabeth, New York	80	"	4,000
Judah, Samuel B. H., New York	80	"	4,000
Johnson, Julia A., New York	50	"	2,500
James, Mrs. Margaret, Lockport, N. Y.	40	"	2,000
Jenkins, Richard, New York	20	"	1,000
Johnson, Flora, Hudson, N. Y.	20	"	1,000
Jaques, Ellen T., New York	86	"	4,300
James, R. H., Lockport, N. Y.	20	"	1,000
Kearney, A. K., treas., New York	56	"	2,800
Kearney, A. K., New York	47	"	2,350
Kissam, Harriet, Peekskill, N. Y.	7	"	350
Kissam & Co., New York	53	"	2,650
Knevals, Elizabeth V., Fishkill, N. Y.	117	"	5,850
Labouisse, Isabella M., New York	16	"	800
L'Hardyfils. F., Neuchatel, Switzerland	32	"	1,600
Laurence, Mary A., New York	16	"	800
Levy, N. P., deceased, New York	66	"	3,300
Lantichon, Eugene, New York	34	"	1,700
La Count, Joseph, deceased, New Rochelle, N. Y.	36	"	1,800
Lutte, Harvey, Brighton, N. Y.	56	"	2,800
Lilienthal, L., deceased, New York	30	"	1,500
Little, Elijah J., dec'd, Henrietta, N. Y.	54	"	2,700
Lord, George De F., New York	40	"	2,000
Lamont, Mrs. Ann, New York	40	"	2,000
23 Lord, Sarah, New York	40	"	2,000
Lathrop, Charlotte B., Saugerties, N. Y.	3	"	150
Lacombe, Mrs. E. E., dec'd, New York	23	"	1,150
Lydecker, Garret A., Bergen, N. J.	12	"	600
Lord, Daniel, New York	200	"	10,000
Little, Irene, Hoboken, N. J.	23	"	1,150
Ludlow, E. H., New York	100	"	5,000
Leslie, Thomas J., New York	84	"	4,200
Loomis, Elias, New York	40	"	2,000
Langdon, Mrs. D. A., New York	251	"	12,550

Lord, J. Couper, New York	100	shares.	$5,000
Divington, Lewis, Rhinebeck, N. Y.	70	"	3,500
Ludington, Benjamin S., Monticello, N. Y.	50	"	2,500
Mason, Marie, adm'x, New Providence, R. I.	140	"	7,000
Marsters, Martha C., Camden, N. J.	30	"	1,500
Marshall, A. C., deceased, Brooklyn, N. J.	10	"	500
Lamartinierre, S. J. E. M., St. Pierre, Martinique	200	"	10,000
McCoon, Cornelius, New York	200	"	10,000
McLeod, Helen M., New York	128	"	6,400
McLeod, Hannah, New York	83	"	4,150
Marian, I. I. B., Basle, Switz'd	140	"	7,000
McBride, Geo., jr., New York	260	"	13,000
Merritt, Charles, St. John, N. B.	160	"	8,000
Mott, William F., New York	20	"	1,000
Montgomery, Maria, New York	400	"	20,000
Moon, Alex. F., treas., New York	69	"	3,450
Murdock, William, Halifax, N. S.	48	"	2,400
Mygatt, William, Oxford, N. Y.	150	"	7,500
McLeod, Eliza, New York	40	"	20,000
Montiero, Julia de St. A., Madeira	100	"	5,000
Montiero, Joseph A., Madeira	100	"	5,00(
Meigs, Mrs. I. A., Bedford, L. I.	8	"	40(
Marler, H. S., New York	14	"	70(
Megarey, Jane H., New York	34	"	1,700
McVicar, Edward, New York	20	"	1,00(
Moore, Mrs. A. M., New York	20	"	1,00(
Miller, George N., New York	100	"	5,00(
Meigs, H., jr., & Smith, New York	150	"	7,500
Mead, Oliver, Greenwich, Conn	32	"	1,600
Mercantile Mutual Ins. Co., New York	134	"	6,700
Moran, Francis, Para, Brazil	50	"	2,500
Nicole, Lewis F., Savannah, Ga.	40	"	2,000
Nicole, John C., deceased, Savannah, Ga.	10	"	500
Neilson, Robert, Philadelphia, Penn.	200	"	10,000
Niebuhr, Helen, dec'd, Brooklyn, L. I.	14	"	700
Noyes, O. S. & P., New York	60	"	3,000
Noyes, Isaac R., Morristown, N. J.	50	"	2,500
Newbold, Thomas H., ex., New York	30	"	1,500
Newcomb, Laura M., Providence, R. I.	20	"	1,000
N. Y. Life Ins. and Tr. Co., New York	336	"	16,800
24 Newbould, John A., New York	110	"	5,500
New World Fire Ins. Co., New York	20	"	1,000
Nicholas, Charles, Higgiman, Conn	65	"	3,250
N. Y. Mutual Ins. Co., New York	25	"	1,250
Noyes, S. M., Providence, R. I.	34	"	1,700
O'Donnell, Columbus, Baltimore, Md.	228	"	11,400

Osborn, Charles F., Norwalk, Conn. ..	30	shares.	$1,500
Osborn, Edward, Bellport, N. Y.....	42	"	2,200
Otis, Asa, New London, Conn.....	250	"	12,500
Overing, H. C., & B. Curtis, treas., N.Y.	66	"	3,300
Onderdonk, Elizabeth F., New York..	60	"	2,000
Patton, William, New Haven, Conn. ..	10	"	500
Pratt, R. E., Saybrook, Conn.....	32	"	1,600
Penn, Daniel, deceased, New York....	410	"	20,500
Philips, Isaac, New York	10	"	500
Post, Waldron B., New York.....	423	"	21,150
Pell, E. T., Brooklyn, Long Island....	100	"	5,000
Platt, Isaac L., New York.....	100	"	5,000
Paris, Irving, New York	36	"	1,800
Perkins, Leonard, New York	120	"	6,000
Peck, C. C., New York.....	85	"	4,250
Pendleton, Mrs. Ann, New York.....	30	"	1,500
Parker, Mrs. M. C., New York.....	50	"	2,500
Polhemus, A. D., Brooklyn, L. I	100	"	5,000
Pell, W. W., Brooklyn, Long Island...	40	"	2,000
Polhemus, T., Brooklyn, Long Island..	2	"	100
Porter, Francis B., Coventry, Conn ...	20	"	1,000
Richards, Miss D. C., New Canaan, Conn.	10	"	500
Rogers, James, Jersey City, New Jersey	84	"	4,200
Redfield, Mrs. Jane, New York.....	20	"	1,000
Russell, Abm. T., New York.....	40	"	2,000
Renwick, William R., New York.....	100	"	5,000
Rector and Treas., Church Epipany, N. York.....	6	"	300
Ray, Mary R., New York.....	13	"	650
Ray, Mary R., trustee, New York	60	"	3,000
Rose, Henry, Terre Haute, Indiana...	140	"	7,000
Robinson, William, deceased, Augusta, Georgia	55	"	2,750
Robertson, Robert S., New York.....	20	"	1,000
Rhinelander, Wm. C., New York.....	400	"	2,000
Republic Fire Ins. Co.. New York....	100	"	5,000
Rich, Jane, New York.....	5	"	250
Rich, Thomas B., New York.....	5	"	250
Rich, Henry M., Stamford, Conn.....	6	"	300
Riker, Sylvanus S., New York.....	75	"	3,700
Raborg, Charles H., New York.....	150	"	7,500
Sampson, Joseph, New York.....	100	"	5,000
Saunders, Henry, Wilmington, Del....	82	"	4,100
Shaw, James M., New York.....	44	"	2,200
Stanton, Nancy, Clinton, Conn.....	30	"	1,500
Shaw, Mary M., New York	16	"	800
Sheldon, Henry K., Stamford, Ct.	100	"	5,000
25 Stevens, Horatio G., New York..	630	"	31,500
Stevens, Francis G., New York	100	"	5,000

Savings Bank Newport, R. I., Newport, R. I.	100	shares.	$5,000
Stevenson, Caroline, and E. M., New York	60	"	3,000
Seignette, A. & Co., Rochelle, France	30	"	1,500
Schmelzel, George, New York	50	"	2,500
Seymour, Mrs. M., New York	10	"	500
Sandford, Emily B., New Milford, Conn.	10	"	500
Smith, Benjamin E., Jamaica, L. I.	12	"	600
Smith, Dr. Albert, New Rochelle, New York	40	"	2,000
Stoddard, Isaac A., Windham, Conn.	20	"	1,000
Shaster, Mrs. Elizabeth, treas., Brooklyn, L. I.	78	"	3,900
Strang, Mary W., New York	40	"	2,000
Studwell, Alexander, Brooklyn. L. I	81	"	4,050
Shapter, Elizabeth, Brooklyn, L. I	58	"	2,900
Smith, Seth, New London, Conn.	30	"	1,500
Sloane, George, New York	114	"	5,700
Sloane, Hannah, New York	114	"	5,700
Sloane, William, New York	22	"	1,100
Schroeder, Miss E. M., New Milford, Conn.	10	"	500
Sterling, Alex. F., New York	40	"	2,000
Loutz, Fred'k, Neuchatel, Switz'd	15	"	750
Silver, Wm., & I. Silver, London, England	134	"	6,700
Saunders, Delia N., Wilmington, Del.	82	"	4,100
Staats, John B., New York	64	"	3,200
Sistaire, George K., Newburg, New Y.	30	"	1,500
Spring, J. H., Boston, Mass.	15	"	750
Stoddard, William C., New Brunswick, New Jersey	20	"	1,000
Suarez, L. S., New York	100	"	5,000
Squires, Mary E., New York	60	"	3,000
Stuart, Mrs. Ellen E., Roslyn, L. I	50	"	2,500
St. Alary Mad La L'vence, Paris, France	100	"	5,000
Storrs, Z. A., New York	14	"	700
Starr, Mary B., Bethany, Conn.	25	"	1,250
Sayre, John N., Jamesport, L. I.	30	"	1,500
Switzer, John A., Brooklyn, L. I.	30	"	1,500
Schapps, Mrs. Jane S., Brooklyn, L. I	15	"	750
Stewars, Marian, New York	1	"	50
Sebring, Catharine, New York	34	"	1,700
Stevens, Fred'k W., New York	100	"	5,000
Sandoz & Buthoud, treas., Neuchatel, Switz'd	12	"	600
Seymour, Harvey, Hartford, Conn.	10	"	500
Storrow, Sarah P., Irvington, New York	10	"	500
Tomes, Francis, jr., New York	160	"	8,000

Tillotson, Matilda F., New York	15	shares.	$750
Taintor, G., & R. L. Baker, ex., New York	136	"	6,800
Taintor, Giles, Windham, Conn.	68	"	3,400
Taylor, Thomas M., Boston, Mass.	60	"	3,000
Thorn, George A., Brooklyn, L. I	100	"	5,000
Thalberg, S., Germany	60	"	3,000
Tinkham, Joseph, New York	40	"	2,000
Tillotson, John C., New York	96	"	4,800
26 Tappen, F. D., New York	56	"	2,800
Thompson, David, New York	50	"	2,500
Titus, Epenetus, Athens, Greene Co., N. Y	40	"	2,000
Thompson, Mrs. Ann, New York	30	"	1,500
Thompson, Lewis, Hotel Pertife, N. C.	9	"	450
Thompson, George W., New York	146	"	7,300
Tucker, William, New York	40	"	2,000
Thompson, Mrs. Mary C., New York	15	"	750
Thompson, Mary G., New York	15	"	750
Ulshoeffer, Michael, New York	90	"	4,500
Underhill, Alpheus, New York	10	"	500
Van Brunt, John, Hackensack, N. J	20	"	1,000
Van Wagenen, Wm., deceased, Oxford, N. Y	60	"	3,000
Van Wagenen, Wilhelmina M., Oxford, N. Y	68	"	3,400
Van Wagenen, Catherine, Oxford, N. Y.	49	"	2,450
Verplanck, G. C. S. de & M. W., treas., N. Y	88	"	4,400
Voisin, Joseph A., New York	100	"	5,000
Verplanck, Gulian C., New York	140	"	7,000
Van Rensselear, P. S., New York.	206	"	10,300
Vail, H. N., Baltimore, Md	20	"	1,000
Verplanck, Mrs. M. H., Fishkill, N. Y.	52	"	2,600
Veret, Elvina, New York	10	"	500
Verplanck, Wm. Walton, Fishkill, N. Y.	38	"	1,900
Verplanck, John De L., Fishkill, N. Y.	5	"	250
Vail, Mrs. Annie V., Baltimore, Md	20	"	1,000
Valentine, Charles, New York	65	"	3,250
Waldron, Eliza, New York	34	"	1,700
Waldron, Charles P., Hudson, N. Y	62	"	3,100
Ward Catherine, J. E., Whiteplains, N. Y	18	"	900
Williams, Hannah B., Newport, R. I	20	"	1,000
Ward, August H., New York	200	"	10,000
Ward, Mary M., Staten Island, N. Y	20	"	1,000
Webster, Mrs. E. L., Pluckamin, N. J	3	"	150
Waterman, Mary B., New York	20	"	1,000
Williamson, Garret, dec'd, Clarkstown, N. Y	30	"	1,500

Wissmann, Celina F., New York.....	26	shares.	$1,300
Ward & Co., in tr. J. Ward, jr., N. Y.	76	"	3,800
Ward & Co., in tr. P. H. Ward, N. Y.	76	"	3,800
Ward & Co., in tr., Mrs. A. M. Ward, N. Y.....	152	"	7,600
Watson, Mrs. Abby B., Providence, R.I.	72	"	3,600
Winchester, Harvey, South Windham, Conn.....	60	"	3,000
Winkley, H., New York.....	50	"	2,500
Wintringham, Sidney, New York.....	61	"	3,050
Winslow, Benjamin P., treas., Boston, Mass.....	10	"	500
Whitmore, F. H., New York.....	40	"	2,000
Whitmore, F. H. & Wm. J. Hoppin, treas., New York	120	"	6,000
Whitmore, F. H., & Wm. J. Hoppin, guard, New York.....	40	"	2,000
Ward & Co., New York.....	73	"	3,650
Shares	30,000		1,500,000

27 At a general term of the supreme court of the State of New York, at the city of New York, on the 29th day of June, 1866.

THE PEOPLE, ex rel. JOSEPH W. GREENE and others,
against
THE COMMISSIONERS OF TAXES AND ASSESSMENTS for the city and county of New York.

Present: Hon. George G. Barnard, P. J.; Hon. Josiah Sutherland, Hon. Thomas W. Clarke, justices.

This matter having been heard upon the certiorari and return thereto, and counsel for the relator and for said commissioners having been heard, on motion of Richard O'Gorman, of counsel for said commissioners, it is ordered, adjudged, and decreed that the proceedings and determinations of the said commissioners in the assessment of the said relator and the other shareholders of the Gallatin National Bank be, and the same are hereby, affirmed and in all respects held valid.

Enter,

GEO. G. BARNARD, *P. J.*

Supreme Court.

28 THE PEOPLE, ex rel., JOSEPH W. GREENE and others,
against
THE COMMISSIONERS OF TAXES AND ASSESSMENTS for the city and county of New York.

SIR: Please to take notice that the relators, Joseph W. Greene and others, hereby appeal to the court of appeals from the judgment entered herein on the 29th day of June, 1866, and from the whole and every part of said judgment.

Dated New York, September 14, 1866.

Yours,

D. D. LORD,
Attorney for Relators, Appellants.

To WM. C. CONNER, Esq., *Clerk.*
RICHARD O'GORMAN, Esq.,
Attorney for Defendants.

CITY AND COUNTY OF NEW YORK, *ss:*

Daniel D. Lord, of said city and county, being duly sworn, says that he is attorney for the relators, appellants in the above-entitled action, and that no opinion was delivered in the court below.

DANIEL D. LORD.

29 Sworn to before me, this day of , 1866.

30 STATE OF NEW YORK:

At a court of appeals for the State of New York, held at the capitol, in the city of Albany, on the 6th day of October, 1866.

Present: Hon. Henry E. Davies, chief judge, presiding.

THE PEOPLE OF THE STATE OF NEW YORK, on the relation of Joseph W. Greene and others, appellants,
agst.
THE COMMISSIONERS OF TAXES AND ASSESSMENTS in the city of New York, respondents.

The appeal in this cause having been argued by counsel for the parties respectively, and due deliberation having been there-
31 upon had, it is ordered and adjudged that the judgment of the supreme court appealed from be, and the same hereby is, in all respects affirmed.

And the relators having claimed exemption from the taxation mentioned in the record herein under and by virtue of section 8, article 1, of the Constitution of the United States, and under and by virtue of the act of Congress, approved 25 February, 1862, entitled "An

act to authorize the issue of United States notes, and for the redemption or funding thereof, and for funding the floating debt of the United States;" and under and by virtue of the act of Congress entitled an "Act to provide a national currency secured by a pledge of United States stocks, and to provide for the circulation and redemption thereof," approved 25 February, 1863; and under and by virtue of the act of Congress entitled "An act to provide a
32 national currency secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," approved June 3, 1864, and on the ground that the whole capital stock of the Gallatin National Bank in said record mentioned is invested in the public debt of the United States, and on the ground that the said assessment in said record complained of was not made in conformity with said act of Congress, or with the laws of the State of New York, and the validity of the authority claimed under the statute of the State of New York, entitled "An act authorizing the taxation of stockholders of banks, and the surplus funds of savings, banks," passed April 23, 1866, to impose the tax mentioned in the said record, and the construction of said clause of the Constitution and of said acts of Congress being drawn in question, it is certified
33 that the judgment of this court is against the relators, against said exemption, and in favor of the validity of such authority and of the assessment of said taxes.

A copy.

CAMPBELL H. YOUNG,
Deputy Clerk.

Filed Oct. 26, 1866.

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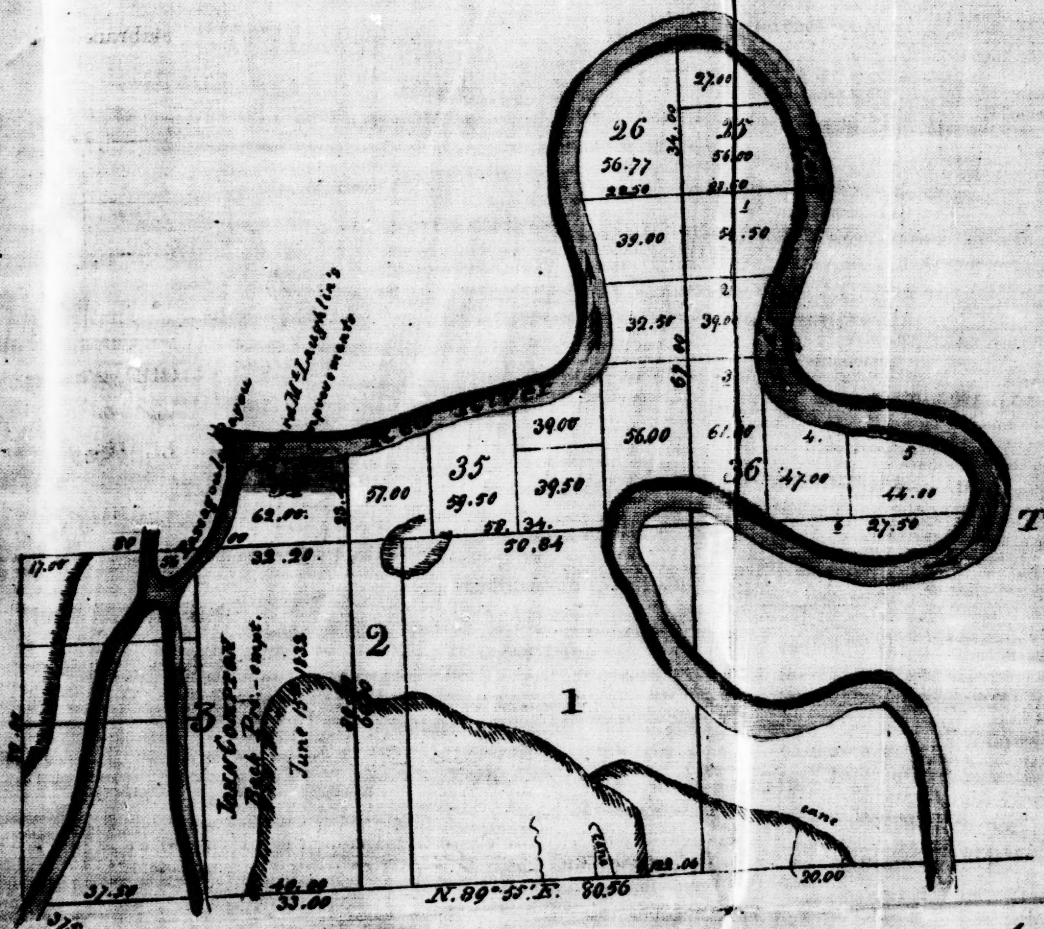
No. 319 - White et. Cannon

Page 385.

T. 16. R. 12.

South Western District La.



I certify the present to be a true and faithful copy of the same document on file at the Clerk's Office of the Supreme Court at New Orleans.

New Orleans Sept.r 5th 1861.

Ch.s A. de Armas

Dep. Sup. Ct.

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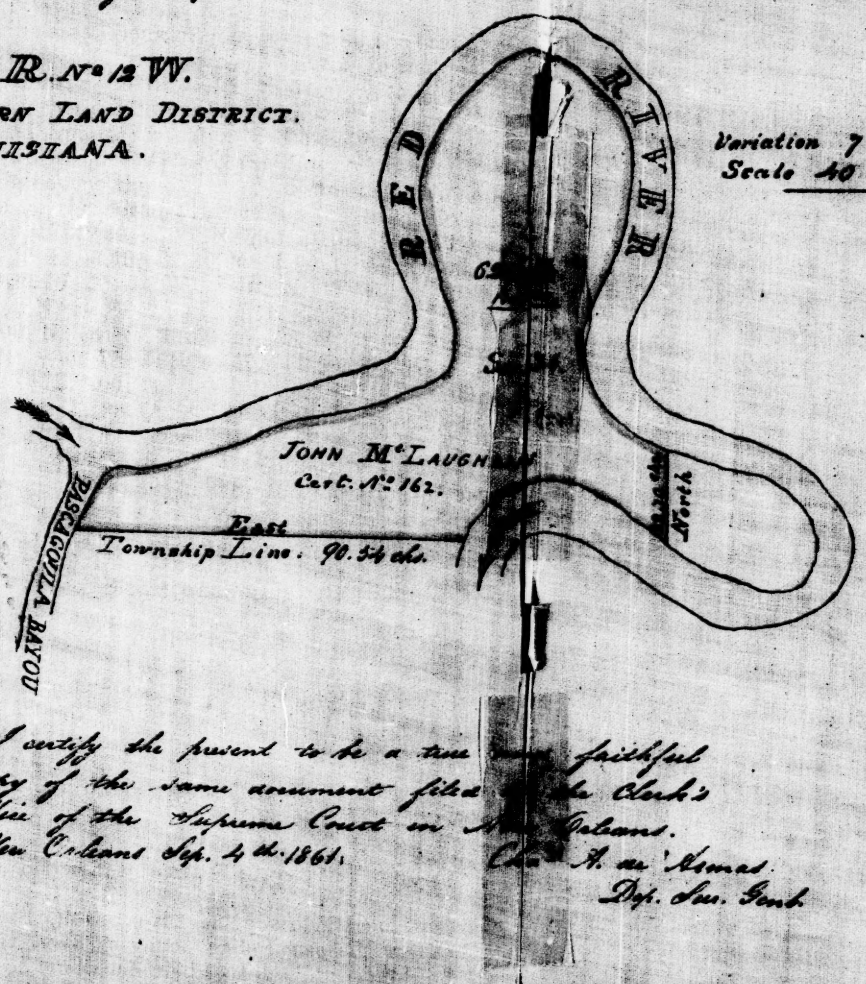
№ 319 White vs. Cannon.
Page 387.

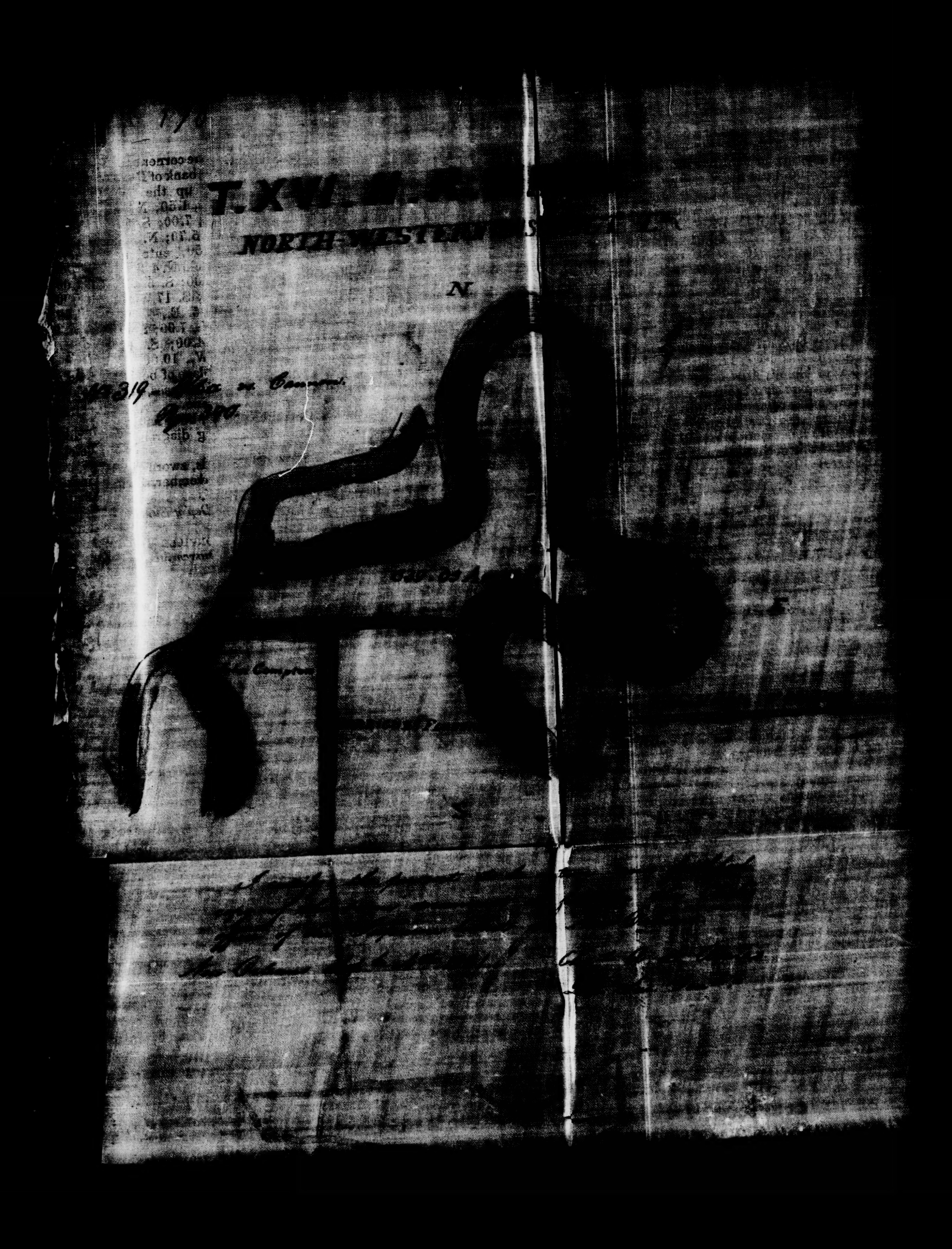
T. № 16 N. R. № 12 W.
NORTH WESTERN LAND DISTRICT.
LOUISIANA.



Variation 7° East.
Scale 40 chs. per in.

I certify the present to be a true and faithful copy of the same document filed in the Clerk's Office of the Supreme Court in New Orleans.
New Orleans Sept. 4th 1861.

Chas. A. de Armas
Dep. Sur. Genl.

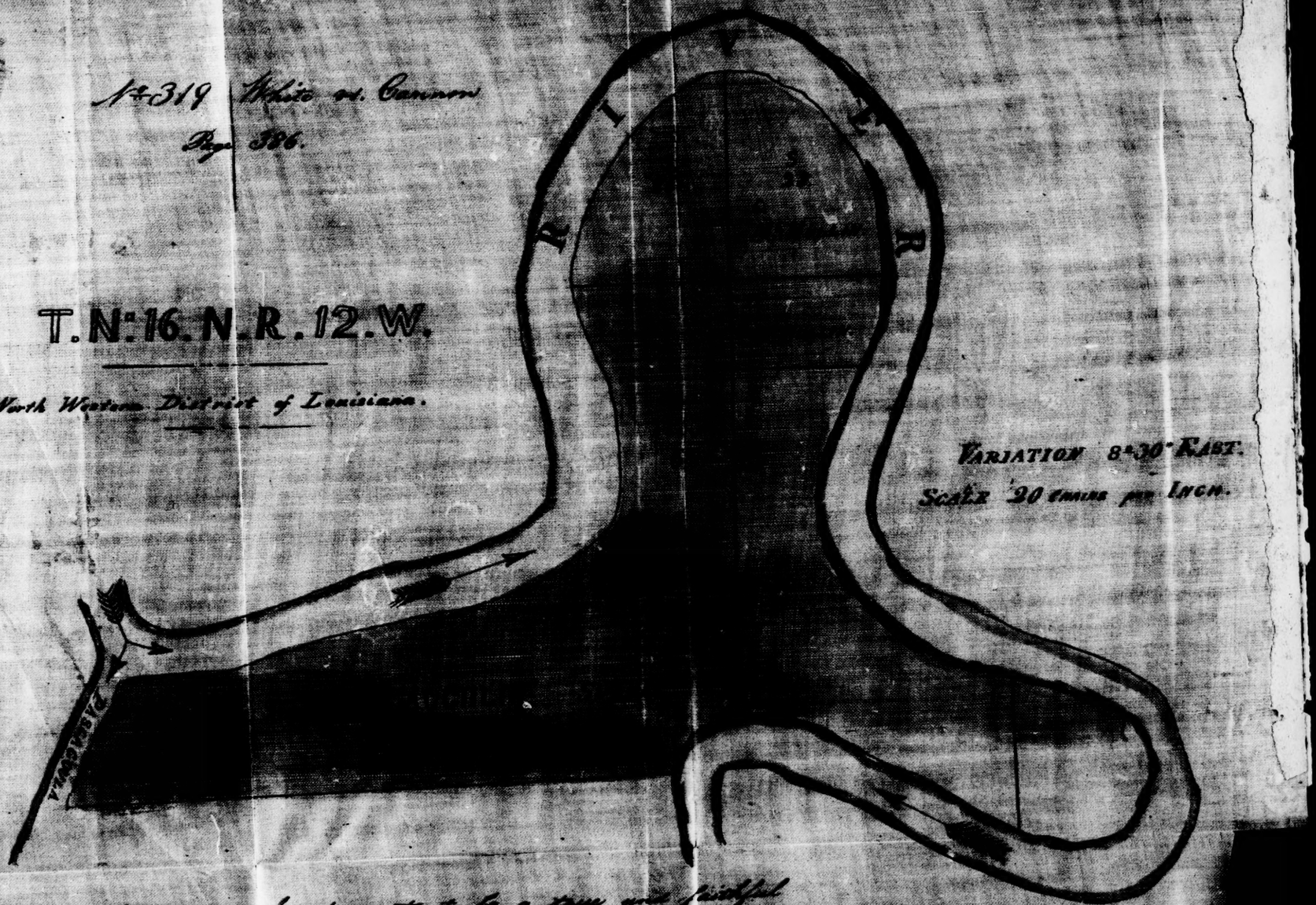


№ 319 White vs. Cannon

Page 386.

T. N.o 16. N. R. 12. W.

North Western District of Louisiana.



VARIATION 8.o 30' EAST.

SCALE 20 CHAINS PER INCH.

I certify the present to be a true and faithful copy of the same document on file in this clerk's office of the Supreme Court in New Orleans.

New Orleans Sept 6. 4th 1836

Ofd. A. de Bernard

Dep. Clerk

No. 319. Reuben White, Plff. in error. vis: Elijah Cannon. Page 392.

T. 16. N. R. 12. W.

NORTH WESTERN DISTRICT.
Louisiana.

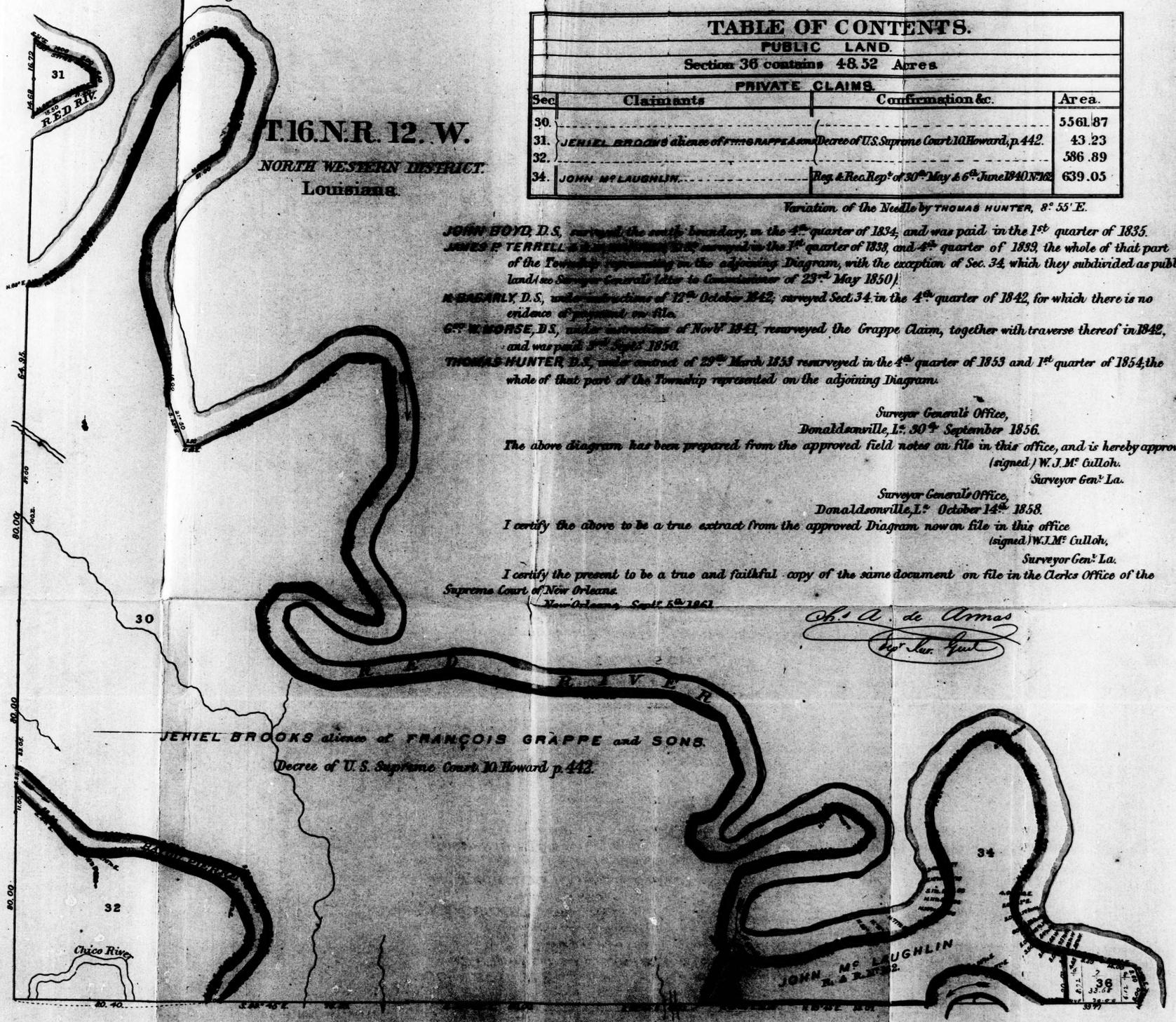


TABLE OF CONTENTS.

PUBLIC LAND.

Section 36 contains 48.52 Acres.

PRIVATE CLAIMS.

Sec.	Claimants	Confirmation &c.	Area.
30.			5561.87
31.	JEHIEL BROOKS aliens of FRANÇOIS GRAPPE & sons	Decree of U.S. Supreme Court 10 Howard, p. 442.	43.23
32.			586.89
34.	JOHN Mc LAUGHLIN	Reg. & Rec. Rep.s of 30th May & 6th June 1840 N. 162.	639.05

Variation of the Needle by THOMAS HUNTER, 8° 55' E.

JOHN BOYD, D.S, surveyed the south boundary, in the 4th quarter of 1834, and was paid in the 1st quarter of 1835.

JAMES P. TERRELL, D.S, surveyed in the 1st quarter of 1838, and 4th quarter of 1839, the whole of that part of the Township representing on the adjoining Diagram, with the exception of Sec. 34, which they subdivided as public land (see Surveyor Generals letter to Commissioner of 23rd May 1850).

M. BAGARLY, D.S, under instructions of 12th October 1842, surveyed Sect. 34 in the 4th quarter of 1842, for which there is no evidence of payment on file.

C.T. W. MORSE, D.S, under instructions of Novr 1841, resurveyed the Grappe Claim, together with traverse thereof in 1842, and was paid 3rd Sept. 1850.

THOMAS HUNTER, D.S, under contract of 29th March 1853 resurveyed in the 4th quarter of 1853 and 1st quarter of 1854, the whole of that part of the Township represented on the adjoining Diagram.

Surveyor Generals Office,
Donaldsonville, La. 30th September 1856.

The above diagram has been prepared from the approved field notes on file in this office, and is hereby approved.
(signed) W. J. Mc Culloh.
Surveyor Genl La.

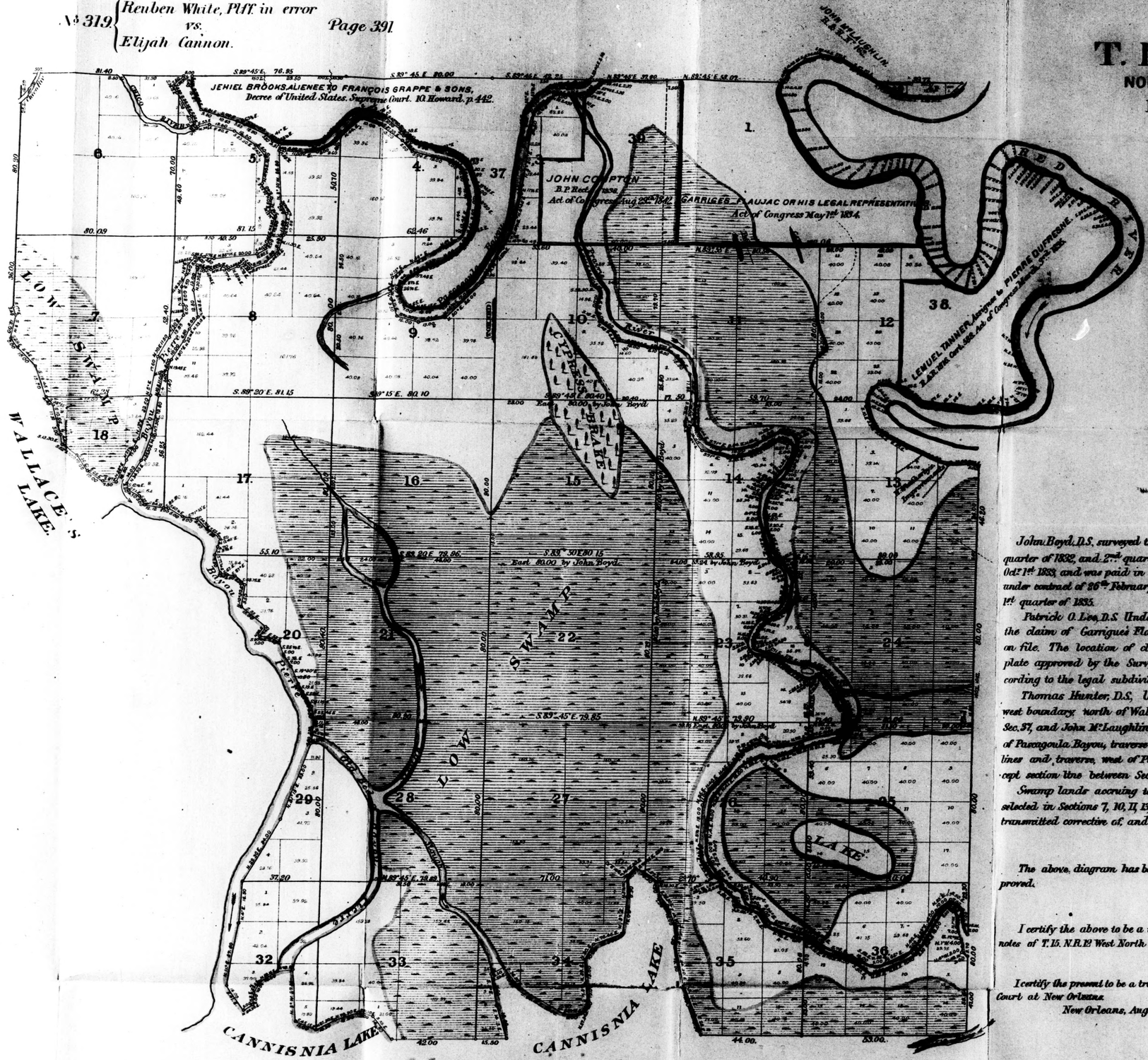
Surveyor Generals Office,
Donaldsonville, La. October 14th 1858.

I certify the above to be a true extract from the approved Diagram now on file in this office
(signed) W. J. Mc Culloh,
Surveyor Genl La.

I certify the present to be a true and faithful copy of the same document on file in the Clerks Office of the Supreme Court of New Orleans.
New Orleans, Sept. 5th 1861.

Chs. A. de Armas
Dpy. Clerk.

No 319 { Reuben White, Plff in error
vs.
Elijah Cannon. } Page 391


JEHIEL BROOKS, ALIENEE TO FRANCOIS GRAPPE & SONS,
Decree of United States. Supreme Court. 10 Howard. p. 442.
JOHN COMPTON
B.P. Rec'd 1838
Act of Congress Aug 28th 1842
GARRIGES-FLAUJAC OR HIS LEGAL REPRESENTATIVES
Act of Congress May 1st 1854
JOHN M'LAUGHLIN
R. & R.
LEMUEL TANNER, Assignee of PIERRE DUFRESNE.
R. & R. Cert. 588. Act of Congress March 3rd 1823
RED RIVER
PRAIRIE
LOW SWAMP
WALLACE'S LAKE
CANNISNIA LAKE
S. 89° 20' E. 81.15
S. 89° 15' E. 80.10
S. 89° 30' E. 80.15
East 80.00 by John Boyd
S. 89° 45' E. 79.85
N. 89° 45' E. 79.80
S. 89° 45' E. 80.00
N. 89° 45' E. 37.60
S. 89° 45' E. 76.85
S. 89° 20' E. 79.96
44.00
53.00

T. 15. N. R. 12. W.

NORTHWESTERN DISTRICT.

LOUISIANA.

TABLE OF CONTENTS.

PUBLIC LAND.

Sec.	Area.	Sec.	Area.	Sec.	Area.
3.	118. 42.	14.	610. 55.	26.	604. 31.
4.	307. 64.	15.	642. 64.	27.	636. 04.
5.	370. 40.	16.	640. 16.	28.	640. 24.
6.	641. 84.	17.	604. 44.	29.	142. 32.
7.	594. 72.	18.	215. 28.	32.	235. 44.
8.	587. 94.	20.	290. 36.	33.	598. 44.
9.	499. 04.	21.	642. 28.	34.	381. 24.
10.	640. 20.	22.	640. 32.	35.	444. 70.
11.	643. 28.	23.	613. 08.	36.	599. 04.
12.	338. 58.	24.	690. 00	41.	15. 88.
13.	498. 49.	25.	635. 00.		

PRIVATE CLAIMS.

Sec.	Claimant's Name.	REPORT Name	REPORT Date.	No.	Area.
1.	Garrigues Flaujac, or his Leg[l] Representatives.	Act of Congress	May 1st 1854	1.	677. 02.
37.	Jehiel Brooks, alienee of Francois Grappe & sons	Decree of U.S. Sup. Court. 10 How. p. 442.			692. 33.
38.	Lemuel Tanner, assignee of Pierre Dufresne.	R. & R. 1826.	March 3rd 1823.	588.	639. 61.
39.	John Compton.	Act of Congress.	Aug 28th 1842.	1336.	320. 84.
40.	John M[c] Laughlin.	R.E.Act.			
		R. & R.		162.	4. 00.

Variation of the Needle by { JOHN BOYD, D.S. 8° 45' East.
PATRICK O. LEE, D.S. 8° 45' "
THOMAS HUNTER, D.S. 8° 55' "

John Boyd, D.S. surveyed the south and west boundaries under contract of 26th day of February 1830, in the 1st quarter of 1832, and 2nd quarter 1833, and was paid in the 2nd quarter of 1833. East boundary, under contract of Oct[r] 1st 1833, and was paid in the 1st quarter of 1835. North boundary, part of interior section lines and traverse under contract of 26th February 1830, in the 1st quarter of 1833, and 4th quarter of 1834, and was paid in the 1st quarter of 1835.

Patrick O. Lee, D.S. Under an order from the Surveyor General dated 12th day of March 1835. Surveyed the claim of Garrigues Flaujac, Sect. 1, in the 1st quarter of 1835, for which there is no evidence of payment on file. The location of claims, Lemuel Tanner, Sect. 38, and John Compton, Sect. 39, are taken from the plate approved by the Surveyor General, on the 5th day of May 1835 and 14th November 1836, prepared according to the legal subdivisions.

Thomas Hunter, D.S. Under contract dated March 29th 1853, resurveyed north boundary, that part of west boundary, north of Wallace's Lake, the 2nd, 3rd and 4th mile of south boundary, the claims of Jehiel Brooks, Sec. 37, and John M[c] Laughlin, Sec. 40, the traverse of Red River in front of Sec. 41, all the traverse of left bank of Pascagoula Bayou, traverse of right bank of Prairie River, in front of Sect[s] 10 and 11, and all the public section lines and traverse, west of Prairie River, of that part of the township as represented on the adjoining diagram, except section line between Sect[s] 35 & 36.

Swamp lands accruing to the State of Louisiana, under the Act of Congress app[d] 2nd March 1849, have been selected in Sections 7, 10, 11, 13, 14, 15, 16, 17, 18, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 32, 33, 34, 35, and 36. See List herewith transmitted corrective of, and additional that approved 27th June 1850.

Surveyor General's Office,
Donaldsonville, L[a] 30th Sept[r] 1856

The above diagram has been prepared from the approved Field notes on file in this Office and is hereby approved.

(Signed) Wm J. M[c]Culloh, Surv[r] General.

I certify the above to be a true copy of the approved township map and a true extract from the approved field notes of T. 15. N. R. 12 West North Western District, L[a], on file in this Office.

(Signed) Wm J. M[c]Culloh, Surv[r] General, L[a]

I certify the present to be a true and faithful copy of the same document on file in the Clerk's office of the Supreme Court at New Orleans.

New Orleans, Aug. 9th, 1861.

Chs A. de Armas
Dep[y] Clk. Sup. Ct.